

State Income Tax Withholding and State of Legal Residence

Introduction Every member, who is a resident of a state authorized to have state income tax withheld from military pay, is required to file the appropriate state tax withholding document when a pay account is initially opened. Once the tax withholding is started there are times when it may need to be changed. This provides a job aid in assisting a member who is changing their tax withholding.

Reference COMDTINST M7220.29 (series), CG Pay Manual, Section 8-B, Withholding of State and Local Tax

State income tax withholding To change state income tax withholding, the member must:

Step	Action
1	Complete the appropriate State tax form (see State Tax Listing beginning on page 8-B-4)
2	Forward to PERSRU

Changing State of legal residence To change a member's state of legal residency, submit a DD Form 2058 (CG) to the PERSRU. Give the pink copy to the member. Discard the green copy.

State Tax Listing

Introduction

The two charts below provide valuable information to the member on each state concerning withholding requirements, tax forms addresses, phone numbers and internet addresses. The first chart separately lists those states which offer internet addresses and tax forms available on-line for downloading.

State	Internet Address
Alabama	http://www.ador.state.al.us
Alaska	http://www.revenue.state.ak.us
Arizona	http://www.revenue.state.az.us
Arkansas	http://www.state.ar.us/dfa/taxes
California	http://www.ftb.ca.gov
Colorado	http://www.revenue.state.co.us
Connecticut	http://www.drs.state.ct.us/
Delaware	http://www.state.de.us/revenue
D.C.	http://cfo.washingtondc.gov/services/tax/index.htm
Florida	http://www.state.fl.us/dor/
Georgia	http://www.state.ga.us/Departments/DOR/
Hawaii	http://www.state.hi.us/tax/
Idaho	http://www.state.id.us/tax
Illinois	http://www.revenue.state.il.us
Indiana	http://www.state.in.us/dor/
Iowa	http://www.state.ia.us/tax
Kansas	http://www.ink.org/public/kdor/
Kentucky	http://www.state.ky.us/agencies/revenue/assistance.htm
Louisiana	http://www.rev.state.la.us/
Maine	http://www.janus.state.me.us/revenue/
Maryland	http://www.comp.state.md.us/
Massachusetts	http://www.state.ma.us/dor
Michigan	http://www.treas.state.mi.us
Minnesota	http://www.taxes.state.mn.us
Mississippi	http://www.mstc.state.ms.us/

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Missouri	http://www.dor.state.mo.us/
Montana	http://www.state.mt.us/revenue/
Nebraska	http://www.nol.org/revenue
Nevada	http://www.tax.state.nv.us
New Hampshire	http://www.state.nh.us/revenue/
New Jersey	http://www.state.nj.us/treasury/taxation/
New Mexico	http://www.state.nm.us/tax/
New York	http://www.tax.state.ny.us
No. Carolina	http://www.dor.state.nc.us/
No. Dakota	http://www.state.nd.us/taxdpt
Ohio	http://www.state.oh.us/tax/
Oklahoma	http://www.oktax.state.ok.us
Oregon	http://www.dor.state.or.us
Pennsylvania	http://www.revenue.state.pa.us
Rhode Island	http://www.doa.state.ri.us
So. Carolina	http://www.sctax.org
So. Dakota	http://www.state.sd.us/state/executive/revenue/
Tennessee	http://www.state.tn.us/revenue
Texas	http://www.window.state.tx.us/
Utah	http://www.tax.ex.state.ut.us
Vermont	http://www.state.vt.us/tax/
Virginia	http://www.state.va.us/
Washington	http://www.dor.wa.gov
W. Virginia	http://www.state.wv.us/taxdiv
Wisconsin	http://www.dor.state.wi.us/
Wyoming	http://revenue.state.wy.us/

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State and contact phone number	Authorized to Have SITW Withheld From Military Members	Tax Withholding Form State Requires	State Tax Office Address
Alabama (334) 242-1170	Yes	State Form A-4	Alabama Department of Revenue Individual & Corporate Tax Division PO Box 327465 Montgomery, AL 36132-7465
Alaska (907) 465-2300	NO STATE INCOME TAX		
Arizona (602) 255-3381	Yes	State Form A-4 or A-4M	Arizona Department of Revenue Taxpayer Information & Assistance PO Box 29086 Phoenix, AZ 85038-9086
Exemption to state withholding: Legal residents of the state who do not reside in the state may elect not to have state taxes withheld. However, members should be cautioned that this is not an exemption from state taxes, and individuals are required to file returns and remit any taxes owed.			
Arkansas (501) 682-7225	Yes	State Form AR-4EC	Arkansas Department of Finance and Administration Individual Income Tax Section Rm 138, Ledbetter Building Little Rock, AR 72203
California 800-338-0505 (automated) 800-852-5711	Yes	Federal Form W-4 *	California Franchise Tax Board PO Box 942840 Sacramento, CA 94240-0040
Conditions for exemption from state tax: If member is on active service and is stationed outside the state.			
Colorado 303-232-2446	Yes	Federal Form W-4 *	Colorado Department of Revenue 1375 Sherman Street Denver, CO 80261
Connecticut 800-382-9463 (in state) (860)297-5962(out of state)	Yes	State Form CT-W4	Taxpayer Services Division Department of Revenue Services 25 Sigourney Street Hartford, CT 06106-5032
Conditions for exemption from state tax: If the member does not maintain a permanent place of abode in the state, AND maintains a permanent place of abode outside the state, AND spends not more than 30 days in the state during the tax year. Members occupying single-type government quarters are NOT considered to be maintaining a permanent place of abode in the state.			
Delaware (302) 577-8200	Yes	Federal Form W-4 *	Delaware Division of Revenue 820 N. French Street Wilmington, DE 19801
District of Columbia (202) 727-4829	Yes	State Form D-4	DC Government Office of Tax & Revenue 941 Capitol St. NE Washington, DC 20002
Florida (850) 922-4827/4826	NO STATE INCOME TAX		
Georgia (404) 656-4188	Yes	State Form G-4	Georgia Department of Revenue 270 Washington St. SW Atlanta, GA 30334
Hawaii 800 222-3229	Yes	State Form HW-4	Hawaii Department of Taxation PO Box 3559 Honolulu, HI 96811-3559

* These states use Federal W-4 annotated "For SITW Purposes Only".

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State and contact phone number	Authorized to Have SITW Withheld From Military Members	Tax Withholding Form State Requires	State Tax Office Address
Idaho (208) 334-7660 800-972-7660	Yes	Federal Form W-4*	Taxpayer Services Idaho State Tax Commission PO Box 36 Boise, ID 83722-0036
Conditions for exemption from state tax: If member is on active service and is stationed outside the state.			
Illinois 800-732-8866	No (exempts all active duty military pay)		Illinois Department of Revenue Taxpayer Correspondence PO Box 19044 Springfield, IL 62794-9044
Indiana (317) 232-2240	Yes	State Form WH-4	Indiana Department of Revenue Taxpayer Services Division Indiana Government Center 100 N. Senate Avenue, No. 105 Indianapolis, IN 96811
Iowa 800-367-3388 (in state) (515) 281-3114 (out of state)	Yes	State Form IA-W4	Finance Taxpayer Services and Iowa Department of Revenue PO Box 10457 Des Moines, IA 50306-0457
Kansas (785) 368-8222	Yes	Federal Form W-4 *	Kansas Department of Revenue Taxpayer Assistance Bureau 915 SW Harrison Street Topeka, KS 66625-0001
Kentucky (502) 564-4581	Yes	State Form K-4	Kentucky Revenue Cabinet Taxpayer Assistance 200 Fair Oaks Lane Frankfort, KY 40620
Louisiana (225) 925-4611	Yes	Federal Form W-4 *	Louisiana Department of Revenue PO Box 201 Baton Rouge, LA 70821
Maine (207) 626-8475	Yes	Federal Form W-4 *	Maine Revenue Services Income/Estate Tax Division 24 State House Station Augusta, ME 04333-0024
Maryland (410) 260-7980 (Central MD) 800-638-2937 (Others)	Yes	State Form MW-507	Maryland Taxpayer Service 110 Carroll St Annapolis, MD 21411
Massachusetts (617) 887-6367	Yes	Federal Form W-4 *	Massachusetts Taxpayers Assistance 200 Arlington St Chelsea, MA 02150
Michigan 800-487-7000	No (exempts all active duty military Pay)		Michigan Department of the Treasury Treasury Building Lansing, MI 48922
Minnesota (651) 296-3781 800-652-9094	Yes	Federal Form W-4 *	Minnesota Department of Revenue Individual Income Tax Division Mail Station 5510 St. Paul, MN 55146-5510

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State and contact phone number	Authorized to Have SITW Withheld From Military Members	Tax Withholding Form State Requires	State Tax Office Address
Mississippi (601) 923-7089	Yes	State Form 62-420	Mississippi State Tax Commission PO Box 1033 Jackson, MS 39215-3338
Missouri (573) 751-7191 800-411-8524	Yes	State Form MO W-4	Taxpayer Services Missouri Department of Revenue PO Box 3300 Jefferson City, MO 65105
Conditions for exemption from state tax: See the rules for Connecticut.			
Montana (406) 444-6900:	Yes (exempts all active duty military pay)	Federal Form W-4 *	Montana Department of Revenue PO Box 5805 Helena, MT 59604
Conditions for exemption from state tax	If member performs active duty in the Regular Armed Forces, is legal resident of Montana, and entered into active duty from Montana. However, members serving in Reserve components should have state income taxes withheld. Active duty personnel must file a return even if qualified for an exemption.		
Nebraska 800-742-7474	Yes	Federal Form W-4 *	Nebraska Department of Revenue 301 Centennial Mall S. PO Box 94818 Lincoln, NE 68509-4818
Nevada (775) 687-4892	NO STATE INCOME TAX		
New Hampshire (603) 271-2186	NO STATE INCOME TAX		
New Jersey (609) 292-6400	Yes	Federal Form W-4 *	Division of Taxation PO Box 266 Trenton, NJ 08695-0266
Conditions for exemption from state tax: See the rules for Connecticut.			
New Mexico (505) 827-0827	Yes	Federal Form W-4 *	Taxation and Revenue Department PO Box 25122 Santa Fe, NM 87504-5122
New York 800-225-5829	Yes	Federal Form W-4 *	Correspondence Unit W.A. Harriman Campus Albany, NY 12227
Conditions for exemption from state tax: See the rules for Connecticut			
North Carolina (919) 733-2332	Yes	State Form NC-4	Department of Revenue PO Box 25000 Raleigh, NC 27640-0640
North Dakota 800-638-2901 (In state) (701) 328-3450 (Out of state)	Yes	Federal Form W-4 *	State the Tax Commissioner State Capitol 600 E Boulevard Avenue Bismarck, ND 58505-0599
Ohio 800-282-1780	Yes	State Form IT-4	Taxpayer Services Division 830 Freeway Drive N Columbus, OH 43229
Oklahoma 800-522-8165 (In state) (405) 521-3160	Yes	Federal Form W-4 *	Taxpayer Assistance Division 2501 Lincoln Boulevard Oklahoma City, OK 73194
Oregon 800-356-4222 (In state) (503) 378-4988 (All others)	Yes	Federal Form W-4 *	Revenue Building Tax Help, Room 135 955 Center Street NE Salem, OR 97310-2555
Conditions for exemption from state tax: See rules for Connecticut.			

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State and contact phone number	Authorized to Have SITW Withheld From Military Members	Tax Withholding Form State Requires	State Tax Office Address
Pennsylvania 888-728-2937	Yes	Federal Form W-4 *	Bureau of Individual Taxes Taxpayer Inquiry Unit 5 th Floor, Strawberry Square Harrisburg, PA 17128
Conditions for exemption from state tax: See rules for Connecticut.			
Puerto Rico	Yes (If stationed outside the U.S.)	Form 499R-4.1	Director, Income Tax Division Treasury Department PO Box S-4515 San Juan, PR 00901
Note: Filing of a tax return and payment of personal income tax may be required. It is the member's responsibility to contact the state tax authority to determine tax liability.			
Rhode Island (401) 222-3911	Yes	Federal Form W-4 *	Rhode Island Division of Taxation 1 Capitol Hill Providence, RI 02908
South Carolina (803) 898-5709	Yes	Federal Form W-4 *	South Carolina Department of Revenue PO Box 125 Columbia, SC 29214
South Dakota 800-829-9188	NO STATE INCOME TAX		
Tennessee 800-342-1003 (In state) (615) 741-3506	No (exempts all active duty military pay)		Department of Revenue Jackson State Office Building 500 Deaderick St Nashville, TN 37242
Texas 800-662-4335	NO STATE INCOME TAX		
Utah 800-662-4335	Yes	Federal Form W-4 *	Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134
Vermont (802) 828-2865	Yes	Federal Form W-4 *	Vermont Department of Taxes Taxpayer Services Division 109 State Street Montpelier, VT 05609
Conditions for exemption from state tax: If member is on active service and is stationed outside the state.			
Virginia (804) 367-8031	Yes	State Form VA-4	Customer Services Section PO Box 1115 Richmond, VA 23218-1115
Washington 800-647-7706	NO STATE INCOME TAX		
West Virginia 800-942-8297 (304) 558-3333	No		Department of Tax & Revenue Taxpayer Services Division PO Box 3784 Charleston, WV 25337-3784
Note: Filing of a tax return and payment of personal income tax may be required. It is the member's responsibility to contact the state tax authority to determine tax liability.			
Wisconsin (608) 266-2772	Yes	Federal Form W-4 *	Wisconsin Department of Revenue PO Box 8903 Madison, WI 53708
Wyoming (307) 777-5200	NO STATE INCOME TAX		

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Income Tax Exclusion for Duty in Combat Zone

Introduction	Certain income earned by members of the Armed Forces while in a combat zone designated by the President is not subject to withholding of federal or state income tax.
Qualified Areas for Combat Tax Exclusion	Section 8-G-2 of the Coast Guard Pay Manual designates combat zones, which qualify for federal income tax exclusion. The listing of qualified areas may be modified from time to time via ALCOAST or ALDIST messages.
Rules for Combat Tax Exclusion	<p>The following rules apply when determining income tax exclusion for duty in a combat zone.</p> <ul style="list-style-type: none">• A member who is present on official duty in a combat zone, no matter how brief, qualifies for combat tax exclusion for that month.• When the airspace over a combat zone is included as part of the zone, members who pass over or through the combat zone during the course of a trip between two points, both of which lie outside the zone, are entitled to an exclusion. However, this exclusion is valid only if the members are assigned to the airspace of the combat zone on official temporary duty, or if the members qualify for hostile fire/imminent danger pay as a result of the flight.• Members performing military duties in areas outside a designated combat zone in support of military operations in a combat zone, who qualify for imminent danger pay, also qualify for combat tax exclusion.

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